

**CITY OF AUGUSTA, KANSAS**

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**FINANCIAL STATEMENT**

**WITH**

**INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED DECEMBER 31, 2017**

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**George, Bowerman & Noel, P.A.**  
*Certified Public Accountants*

**CITY OF AUGUSTA, KANSAS  
YEAR ENDED DECEMBER 31, 2017**

**GOVERNING BODY**

Matt Childers, Mayor	11/17/2014 – 01/20/2020
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**CITY COUNCIL**

Jason Lowery	Ward 1	04/15/2013 – 01/08/2018
Cale Magruder	Ward 1	12/15/2014 – 01/15/2020
Jamie Crum	Ward 2	04/15/2013 – 01/15/2018
Paul Belt	Ward 2	12/16/2013 – 01/15/2020
Mike Rawlings	Ward 3	04/17/2000 – 01/15/2018
Tom Leffler	Ward 3	04/15/2015 – 01/15/2020
Justin Londagin	Ward 4	04/15/2015 – 01/15/2020
Ron Reavis	Ward 4	04/15/2009 – 01/08/2018

**CITY OFFICERS**

Josh Shaw, City Manager

Erica Jones, City Clerk / Finance Director

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**George, Bowerman & Noel, P.A.**  
*Certified Public Accountants*  
*Business Consultants*  
*Tax Advisors*

Epic Center • 301 N. Main, Suite 1350 • Wichita, Kansas 67202 • Telephone (316) 262-6277 • Fax (316) 265-6150

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Mayor and City Council  
City of Augusta, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Augusta, Kansas, as of and for the year ended December 31, 2017 and the related notes to the financial statement.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Augusta, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity

with accounting principles generally accepted in the United States of America, the financial position of the City of Augusta, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the City of Augusta, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, summary schedule of regulatory basis receipts and disbursements—agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Augusta, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated September 12, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

*George Bauermann & Noel, P.A.*

Wichita, Kansas  
October 4, 2018

# CITY OF AUGUSTA, KANSAS

## Summary Statement of Receipts, Expenditures and Unencumbered Cash Regulatory Basis

For the Year Ended December 31, 2017

Department	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 789,804	\$ -	\$ 5,667,711	\$ 5,464,705	\$ 992,810	\$ 123,350	\$ 1,116,160
Special Purpose Funds:							
Industrial Development	438,419	-	-	-	438,419	-	438,419
Library Employee Benefits	2,028	-	79,815	79,815	2,028	-	2,028
Library	2,555	-	272,539	272,539	2,555	-	2,555
Cemetery Endowment	78,718	-	10,716	-	89,434	-	89,434
Employee Benefits	81,033	-	1,278,152	1,320,805	38,380	20,381	58,761
Special City-County Highway	362,493	-	306,494	259,965	409,022	14,618	423,640
Special Alcohol	63,810	-	19,251	23,679	59,382	228	59,610
Convention and Visitors Bureau	46,688	-	14,945	12,007	49,626	-	49,626
Emergency Communications	78,970	-	-	-	78,970	-	78,970
Emergency Communications 2012	99,400	-	34,340	36,392	97,348	-	97,348
Special Park	114,155	-	60,346	40,933	133,568	-	133,568
Street Sales Tax	733,122	-	2,053,317	585,490	2,200,949	10,300	2,211,249
Water Sales Tax	2,072,365	-	1,133,425	500,000	2,705,790	-	2,705,790
Capital Improvements	266,803	-	575,694	511,565	330,932	2,500	333,432
Employee Insurance	8,489	-	52,467	50,170	10,786	-	10,786
Health Insurance Reserve	160,459	-	1,135,170	965,759	329,870	148,334	478,204
Drug Reimbursement	1,533	-	-	-	1,533	-	1,533
Airport Fuel Branding	1,230	-	-	1,230	-	-	-
State Seizure	7,308	-	-	-	7,308	-	7,308
E-Comm / Augusta Progress Inc. Loan	305	-	7,043	7,043	305	1,381	1,686
Economic Development	59,979	-	-	59,979	-	168	168
Santa Fe Lake Capital Improvement	6,262	-	-	-	6,262	-	6,262



# CITY OF AUGUSTA, KANSAS

## Summary Statement of Receipts, Expenditures and Unencumbered Cash Regulatory Basis For the Year Ended December 31, 2017

Department	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund:							
Bond and Interest	\$ 50,739	-	\$ 703,011	\$ 739,005	\$ 14,745	-	\$ 14,745
Capital Project Funds:							
Dam Spillway	95,191	-	-	7,500	87,691	-	87,691
Depot	(81,267) *	-	82,265	998	-	-	-
Marsh Donation -- ADOPS	4,875	-	-	2,413	2,462	-	2,462
Public Works Building Project	426,101	-	5,000	431,101	-	-	-
South Ohio Street	1,470,081	24,569	478,250	1,895,101	77,799	36,890	114,689
Corp Levee	164,123	-	-	54,265	109,858	-	109,858
KLINK 2014/2015	(337,953) *	51,862	-	2,145	(288,236)	1,238	(286,998)
Airport Improvement Project	(39,892) *	11,029	30,031	-	1,168	64,355	65,523
Sales Tax Waterline Improvements	3,578,012	-	-	-	3,578,012	8,905	3,586,917
Lions Club Project	5,000	-	-	4,004	996	-	996
7th Street Geometric Project	94,507	-	-	-	94,507	-	94,507
Airport Runway Sealing Project	-	-	85,000	85,000	-	6,315	6,315
Comprehensive Plan	100,000	-	-	100,000	-	38,600	38,600
GIS Mapping Project	77,435	-	-	77,435	-	-	-
Entrance Sign Project	20,000	-	-	-	20,000	-	20,000
Disc Golf Project	-	-	645	-	645	-	645
Gavin Park Remodel Project	35,990	-	-	-	35,990	-	35,990
Pride and Progress	3,612,822	-	950,128	1,411,904	3,151,046	644,969	3,796,015
Sewer CDBG Project	-	-	-	1,563,638	(1,563,638) *	1,561,638	(2,000)
Website Design Project	-	-	20,000	-	20,000	-	20,000

# CITY OF AUGUSTA, KANSAS

## Summary Statement of Receipts, Expenditures and Unencumbered Cash Regulatory Basis For the Year Ended December 31, 2017

Department	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Business Funds:</b>							
Electric Utility	\$ 1,824,894	-	\$ 9,280,200	\$ 8,984,228	\$ 2,120,866	\$ 582,349	\$ 2,703,215
Water Utility	531,853	-	1,932,822	1,985,326	479,349	99,098	578,447
Refuse	508,207	-	862,620	831,445	539,382	22,758	562,140
Wastewater Treatment	327,501	-	571,455	567,699	331,257	10,817	342,074
Wastewater Treatment Plant	676,784	-	760,082	776,585	660,281	13,450	673,731
Airport	17,599	-	781,051	407,627	391,023	19,806	410,829
Electric Principal & Interest	217,934	-	490,456	528,544	179,846	-	179,846
Electric Reserve	2,056,080	-	-	139,983	1,916,097	-	1,916,097
Water Bonds Reserve	461,000	-	-	-	461,000	-	461,000
Water Bonds Principal & Interest	565,238	-	1,001,500	951,188	615,550	-	615,550
Water Revenue Bond Depreciation &							
Replacement Reserve	25,000	-	-	-	25,000	-	25,000
Wastewater Reserve	507,973	-	50,000	129,081	428,892	69,075	497,967
Sanitation Bond & Interest	1,847	-	129,000	127,800	3,047	-	3,047
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 22,473,602</b>	<b>\$ 87,460</b>	<b>\$ 30,914,940</b>	<b>\$ 31,996,091</b>	<b>\$ 21,479,912</b>	<b>\$ 3,501,523</b>	<b>\$ 24,981,435</b>

### Composition of Cash:

Cash on Hand	\$ 700
Emprise Bank - Checking Account	10,175,040
Emprise Bank - Checking Account - Payroll	-
Emprise Bank - Checking Account - Insurance	179,036
Emprise Bank - Certificates of Deposit	601,909
Bank of the West - Certificates of Deposit	3,027,013
Kansas Municipal Investment Pool	11,089,360
Emprise Bank - Checking Account - Court	46,734
<b>Total Cash</b>	<b>25,119,792</b>
<b>Less: Agency Funds</b>	<b>(138,358)</b>
	<b>\$ 24,981,434</b>

\* Per K.S.A. 12-1664, the limits of indebtedness may be exceeded by up to 100% of the accrued revenue for intergovernmental grants.

**CITY OF AUGUSTA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**

**December 31, 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES**

**Municipal Financial Reporting Entity**

The City of Augusta, Kansas was incorporated in 1871 and is a City of the Second Class pursuant to state statute. The City operates under a Mayor-Council-Manager form of City government consisting of an elected Mayor and eight council persons and provides services to the citizens in the areas of highways and streets, electric, water and wastewater treatment services, public improvement, public safety, planning and zoning, recreation, and general administrative services.

Related Municipal Entities – The City’s financial statement includes all of the funds relevant to the operations of the City of Augusta Kansas. The financial statement does not include the following related municipal entities:

1. Augusta Public Library, 1609 State Street, Augusta, Kansas 67010
2. Augusta Housing Authority, 620 Osage Street, Augusta, Kansas 67010
3. Augusta Public Building Commission, 113 E. 6<sup>th</sup> Ave., Augusta, Kansas 67010

Financial statements of the related municipal entities can be obtained by contacting management at the addresses listed above.

**Regulatory Basis Fund Types**

The accounts of the City are organized and operated on the basis of funds, each of which is defined as an accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

In accordance with state statutes, several different types of funds are used to record the City's financial transactions. For financial reporting, they have been grouped and are presented in this report as follows:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services.

Agency funds – funds used to report assets held by the City in a purely custodial capacity.

### **Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America**

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenue and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A.75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

### **Budgetary principles**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. This process requires a notice of public hearing to amend the budget to be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended by the following amounts during 2017.

<u>Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Employee Benefits	\$ 1,287,650	\$ 1,317,650
Special Alcohol	\$ 23,500	\$ 24,000
Convention & Tourism	\$ 17,600	\$ 19,600
Special Parks	\$ 42,500	\$ 47,500

Kansas statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, utility reserve funds and the following special purpose funds:

Street Sales Tax Fund	Water Sales Tax Fund
Capital Improvements Fund	Employee Insurance Fund
Health Insurance Reserve Fund	Drug Reimbursement Fund
Airport Fuel Branding Fund	State Seizure Fund
E-Comm/Augusta Progress, Inc. Loan	Economic Development Fund
Santa Fe Lake Capital Improvement	

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

### Compensated absences

The City permits employees to accumulate earned but unused vacation and sick pay benefits.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Vacation – Employees earn vacation leave at the rate of 3.08 hours for each bi-weekly pay period during the first five years of service, 4.62 hours after five years of continuous service and 6.16 hours after fifteen years of continuous service. Accumulated vacation hours may not exceed 200 hours; 260 hours for those with over ten years of continuous service. At termination, employees are compensated for accumulated vacation pay.

Sick Leave – Employees earn 4.62 hours of sick leave for each bi-weekly pay period employed. Each employee may accumulate a maximum of 960 hours. Any hours above 960 shall be compensated at the rate of one hour of regular pay for every four hours above the maximum. No sick leave is paid upon termination of employment unless the employee qualifies upon retirement.

### Pension plan

All full-time employees are members of the State of Kansas Public Employees' Retirement System (KPERS), which is a cost sharing multi-employer statewide pension plan. The City's policy is to fund all pension costs as determined annually by the system's actuary.

### Concentration of credit risk

The City routinely grants credit to utility customers, in accordance with applicable utility rate ordinances, all of which are located within the environs of the City. The City does not require security deposits for the credit granted to certain utility customers, however, tap fees or hook-up charges are assessed by the City when the utility service is provided.

### Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

### Subsequent Events

Subsequent events have been evaluated through October 4, 2018, which is the date the financial statement was available to be issued.

## 2. DEPOSITS AND INVESTMENTS

As of December 31, 2017 the City had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity- Less than 1 Year</u>	<u>Rating</u>
Municipal Investment Pool	\$11,089,360	\$11,089,360	AAAf/S1+

## **2. DEPOSITS AND INVESTMENTS (continued)**

K.S.A. 9-1401 establishes the depositories, which may be used by governmental entities in Kansas. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Depository Insurance Corporation coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

### **Concentration of credit risk**

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

### **Custodial credit risk – deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the state of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the carrying amount of the City's deposits was \$14,029,732, with the bank balances of such accounts being \$13,965,152. Of the bank balances, \$500,000 was covered by federal depository insurance and the remaining balance of \$13,465,152 was collateralized with securities held by the pledging financial institution's agent in the City's name. The fair value of those pledged securities held by the City's custodial investment agencies was \$13,922,377 at December 31, 2017.

### **Custodial credit risk – investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

## **2. DEPOSITS AND INVESTMENTS (continued)**

At December 31, 2017, the City had invested \$11,089,360 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

## **3. PENSION PLAN**

### **Plan description**

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report that can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

### **Funding policy**

K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. The City's contributions to KPERS & KP&F for the years ending December 31, 2017 and 2016 were \$487,710 and \$512,274, respectively.



### 3. PENSION PLAN (continued)

At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$2,341,052 and \$2,432,966 for KP&F. The net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

### 4. LONG-TERM DEBT

The following is a summary of changes in long-term debt of the City for the year ended December 31, 2017:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds</u>									
General Obligation Bonds, Series 2008 A	2.50-4.60	04-15-08	655,000	09-01-23	\$ 245,000	\$ -	\$ 30,000	\$ 215,000	\$ 10,700
General Obligation Bonds, Series 2009	3.20-4.20	12-15-09	700,000	09-01-24	460,000	-	50,000	410,000	17,470
General Obligation Bonds, Series 2010 A	3.25-4.00	12-18-10	2,175,000	09-01-30	2,175,000	-	-	2,175,000	81,312
General Obligation Refunding Bonds, Series 2010 B	2.00-3.00	12-18-10	1,370,000	09-01-19	480,000	-	175,000	305,000	14,087
General Obligation Refunding Bonds, Series 2010 C	2.00-3.13	12-18-10	4,275,000	09-01-21	2,430,000	-	455,000	1,975,000	73,544
General Obligation Refunding Bonds, Series 2012	2.00-2.00	03-15-12	945,000	09-01-21	635,000	-	125,000	510,000	12,700
General Obligation Wastewater Treatment Plant Refunding Bonds, Series 2012	2.00-2.00	03-15-12	4,800,000	09-01-21	2,495,000	-	540,000	1,955,000	49,900
General Obligation Bonds, Series 2012 B	1.35-3.30	08-01-12	455,000	09-01-32	380,000	-	20,000	360,000	10,085
General Obligation Bonds, Series 2013	1.65-3.13	04-18-13	970,000	09-01-33	860,000	-	40,000	820,000	22,263
General Obligation Bonds, Series 2014-A	2.00-3.75	09-01-14	3,090,000	09-01-34	2,840,000	-	130,000	2,710,000	81,700
General Obligation Bonds, Series 2015-A	2.00-3.75	05-18-15	7,050,000	09-01-45	7,050,000	-	105,000	6,945,000	220,144
General Obligation Bonds, Series 2016-A	2.00-2.00	08-01-16	4,305,000	09-01-26	<u>4,305,000</u>	<u>-</u>	<u>390,000</u>	<u>3,915,000</u>	<u>89,448</u>
Total General Obligation Bonds					<u>24,355,000</u>	<u>-</u>	<u>2,060,000</u>	<u>22,295,000</u>	<u>683,353</u>

#### 4. LONG-TERM DEBT (continued)

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>Revenue Bonds</b>									
Waterworks System Refunding Revenue Bonds, Series 2004 A	1.50-5.00	11-15-04	5,895,000	10-01-19	\$1,580,000	\$ -	\$ 445,000	\$ 1,135,000	\$ 70,950
Waterworks Utility System Revenue Bonds, Series 2010	3.88-4.88	12-18-10	520,000	09-01-18	245,000	-	145,000	100,000	11,581
Total Revenue Bonds					1,825,000	-	590,000	1,235,000	82,531
<b>Capital Lease Obligations</b>									
Jet Refueler	4.49	04-15-13	26,826	04-15-18	8,260	-	6,101	2,159	499
Refuse Truck	4.49	09-19-13	165,961	03-01-17	43,497	-	43,497	-	1,953
Vac-Con Truck	4.49	12-10-13	194,884	05-01-17	50,624	-	50,624	-	2,273
Public Safety Building	0.00	01-25-00	995,520	10-01-24	398,208	-	49,776	348,432	-
Loader Backhoe	2.50	11-12-15	122,950	12-13-19	93,354	-	30,344	63,010	2,360
Skid Steer	4.72	07-14-17	25,860	07-14-21	-	25,860	5,660	20,200	-
Skid Steer	4.72	07-14-17	25,860	07-14-21	-	25,860	5,660	20,200	-
Total Capital Lease Obligations					593,943	51,720	191,662	454,001	7,085
Total Long-Term Debt					\$26,773,943	\$ 51,720	\$2,841,662	\$23,984,001	\$ 772,969

#### General obligation bonds

General obligation bonds payable consist of serial and term bonds to be retired through calendar year 2045. Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	2,110,000	631,410	2,741,410
2019	2,420,000	581,615	3,001,615
2020	2,335,000	523,936	2,858,936
2021	2,060,000	468,733	2,528,733
2022	1,180,000	417,523	1,597,523
2023	1,215,000	388,814	1,603,814
2024	1,200,000	357,812	1,557,812
2025	1,155,000	324,708	1,479,708
2026	1,065,000	293,782	1,358,782
2027	610,000	265,283	875,283
2028	640,000	245,695	885,695
2029	655,000	224,633	879,633
2030	680,000	202,739	882,739
2031	475,000	179,105	654,105
2032	485,000	163,790	648,790
2033	480,000	146,637	626,637
2034	425,000	129,594	554,594
2035	235,000	114,219	349,219
2036	245,000	105,994	350,994

#### 4. LONG-TERM DEBT (continued)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2037	\$ 250,000	\$ 97,112	\$ 347,112
2038	260,000	88,050	348,050
2039	270,000	78,625	348,625
2040	280,000	68,837	348,837
2041	290,000	58,688	348,688
2042	305,000	47,812	352,812
2043	315,000	36,375	351,375
2044	325,000	24,562	349,562
2045	<u>330,000</u>	<u>12,375</u>	<u>342,375</u>
	<u>\$22,295,000</u>	<u>\$ 6,278,458</u>	<u>\$ 28,573,458</u>

#### Revenue bonds

Annual debt service requirements to maturity for the revenue bonds are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	585,000	52,825	637,825
2019	<u>650,000</u>	<u>23,450</u>	<u>673,450</u>
	<u>\$ 1,235,000</u>	<u>\$ 76,275</u>	<u>\$ 1,311,275</u>

The Revenue bond resolutions provide for deposits to: (a) principal and interest account each month to provide for the payment of principal and interest on the bonds as they become due and payable, (b) bond reserve account to accumulate to a maximum stated amount to be used solely and exclusively for payments of principal and interest of such bonds for which funds might not otherwise be available or may be used to call the bonds for redemption and payment prior to their maturity, with a maximum accumulation of \$461,000, (c) depreciation and replacement account to accumulate to a maximum stated amount to be used, if no other funds are available therefore, solely for the purpose of making emergency replacement and repairs in and to the System, with a maximum accumulation of \$25,000 and (d) surplus account to accumulate moneys not required in (a), (b) or (c) above and not required for the operation and maintenance of the plant and system for a period of sixty days to be used to pay the cost of operation, maintenance and repair, improving, extending or enlarging the system or to redeem prior to maturity outstanding bonds of the system. The revenue bond resolution provides for Water System user rates to be established at a level which will generate net operating income at an amount not to be less than 125% of the debt service requirements to be paid by the City in such fiscal year. At December 31, 2017, the City was in compliance with the reserve requirements and the 125% of the debt service requirement of the revenue bond resolutions.

#### 4. LONG-TERM DEBT (continued)

##### Temporary notes payable

Kansas statutes permit the issuance of temporary notes to finance certain capital improvement projects which will be refinanced with general obligation bonds or paid through other resources available to the City. Prior to the issuance of the temporary notes, the governing body must take the necessary legal steps to authorize the issuance of general obligation bonds. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance. The following is a summary of changes in temporary notes payable of the City for the year ended December 31, 2017:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Temporary Notes</u>									
2017-1	1.390-1.390	05-1-17	1,430,000	09-01-20	-	1,430,000	-	1,430,000	-

##### Capitalized lease obligations

The City has entered into lease purchase agreements for financing certain equipment and building facilities.

The annual requirements to amortize the capital lease obligations outstanding at December 31, 2017, including interest payments, are as follows:

##### Year ending December 31,

2018	96,001
2019	93,801
2020	61,096
2021	61,096
2022	49,776
2023	49,776
2024	<u>49,776</u>
Total minimum lease payments	461,322
Less amounts representing interest	<u>(7,321)</u>
Present value of net minimum lease payments	<u>\$ 454,001</u>

## **5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### **Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City is required to allow retirees to participate in its group health insurance plan. While each retiree is required to pay the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid entirely by the insured and there is no cost to the City under this program.

## **6. PURCHASE COMMITMENTS**

The City purchases its water supply from the City of El Dorado, Kansas. A forty-year contract, effective January 1, 1990, obligates the City of Augusta to purchase a minimum of five hundred million gallons annually from the City of El Dorado at a specified price. The contract allows the two cities to review and modify the price per thousand gallons every five years, under a specified formula set out in the contract.

## **7. COMMITMENTS AND CONTINGENCIES**

### **Grant Programs**

The City receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. It is management's opinion that any liability for reimbursement, which may arise as the result of these audits, would not be material to the City's financial statement.

### **Loan Agreement**

In November, 2016 the City approved a loan agreement with the Kansas Department of Health and Environment for the purpose of financing a wastewater improvement project. The loan is for an amount not to exceed \$831,000. The balance due on the loan at December 31, 2017 was \$-0-.

## 8 RECLASSIFICATIONS AND COMPARATIVE DATA

The amounts shown for 2016 in the accompanying financial statement are included, where practicable, only to provide a basis for comparison with 2017 and are not intended to present all information necessary for a fair presentation in accordance with the statutory basis of presentation. Certain amounts for 2016 have been reclassified to conform to the presentation of similar amounts for 2017.

## 9. INTERFUND TRANSFERS

A summary of interfund transfers by individual fund for 2017 is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 498,300	\$ 2,089,977
Employee Benefits	100,000	—
Special Park	15,000	—
Street Sales Tax	629,680	400,000
Water Sales Tax	1,133,425	500,000
Capital Improvements	575,694	493,000
Economic Development	—	9,569
Bond and Interest	50,000	—
Depot	—	—
Public Works Building Project	5,000	398,695
South Ohio Street	478,250	—
Airport Runway Sealing Project	8,500	—
Website Design	20,000	—
Electric Utility	—	1,413,300
Water Utility	—	578,250
Wastewater Treatment	—	50,000
Electric Principal and Interest	490,000	—
GIS Mapping	—	13,822
Water Bonds Principal and Interest	1,000,000	—
Wastewater Reserve Fund	50,000	—
Sanitation Bond and Interest	129,000	—
Pride and Progress	901,264	—
Airport	56,230	8,500
Airport Fuel Branding	—	1,230
Corp Levee	—	50,000
Refuse	—	134,000
	<u>\$ 6,140,343</u>	<u>\$ 6,140,343</u>

## 10. CAPITAL PROJECT AUTHORIZATIONS

At December 31, 2017 capital project authorizations compared with project expenditures from inception are as follows:

	Project authorizations	Expenditures Project inception To December 31, 2017
Santa Fe Lake Capital Improvement	\$ 28,200	\$ 21,938
Dam Spillway	1,882,582	1,297,688
Depot Project	899,826	878,338
Marsh Donations – ADOPS	4,875	2,413
Public Works Building Project	475,000	76,305
South Ohio Street	2,279,119	2,202,820
Corp Levee	5,400,000	5,392,364
KLINK 2014 / 2015	496,110	429,736
Airport Improvement Project	305,441	294,412
Sales Tax Waterline Improvement	20,000,000	2,488,657
Lions Club Project	7,500	6,504
7 <sup>th</sup> Street Geometric Project	170,000	75,493
Comprehensive Plan	100,000	100,000
GIS Mapping Project	82,000	82,000
Entrance Sign Project	20,000	–
Disc Golf Project	8,850	8,850
Gavin Park Remodel Project	38,500	2,510
Pride and Progress	4,591,515	1,911,149
Sewer CDBG Project	1,596,800	1,563,638
Website Design	20,000	–
Airport Runway Sealing Project	85,000	85,000

**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**



# CITY OF AUGUSTA, KANSAS

Schedule - I -

## Summary of Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

Department	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance favorable (unfavorable)
General Fund	\$ 6,088,430	\$ -	\$ 6,088,430	\$ 5,464,705	\$ 623,725
Special Purpose Funds:					
Industrial Development	200,000	-	200,000	-	200,000
Library Employee Benefits	81,800	-	81,800	79,815	1,985
Library	273,500	-	273,500	272,539	961
Cemetery Endowment	1,000	-	1,000	-	1,000
Employee Benefits	1,317,650	5,000	1,322,650	1,320,805	1,845
Special City-County Highway	376,025	-	376,025	259,965	116,060
Special Alcohol	24,000	-	24,000	23,679	321
Convention and Visitors Bureau	19,600	-	19,600	12,007	7,593
Emergency Communications	3,000	-	3,000	-	3,000
Emergency Communications 2012	69,200	-	69,200	36,392	32,808
Special Park	47,500	-	47,500	40,933	6,567
Bond and Interest Fund:					
Bond and Interest	739,050	-	739,050	739,005	45
Business Funds:					
Electric Utility	9,685,650	-	9,685,650	8,984,228	701,422
Water Utility	2,151,825	-	2,151,825	1,985,326	166,499
Refuse	931,850	-	931,850	831,445	100,405
Wastewater Treatment	647,000	-	647,000	567,699	79,301
Wastewater Treatment Plant	1,002,900	-	1,002,900	776,585	226,315
Airport	583,375	-	583,375	407,627	175,748
	<u>\$ 24,243,355</u>	<u>\$ 5,000</u>	<u>\$ 24,248,355</u>	<u>\$ 21,802,755</u>	<u>\$ 2,445,600</u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### GENERAL FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	2017 Actual	Budget	
Cash Receipts:				
Property Taxes	\$ 1,049,026	\$ 1,357,389	\$ 1,428,340	\$ (70,951)
Delinquent Property Taxes	31,189	37,752	33,000	4,752
Motor Vehicle Taxes	168,812	186,478	175,000	11,478
Franchise Fees	209,541	220,809	227,000	(6,191)
Airport Sales	3,080	3,091	2,200	891
Alcoholic Beverages	16,814	19,726	–	19,726
Other Taxes	–	–	12,300	(12,300)
Licenses and Permits	82,496	136,547	79,800	56,747
Highway–Streets	21,519	21,489	21,500	(11)
Fines and Forfeitures	354,577	341,638	385,000	(43,362)
Reimbursed Expenditures	2,542	1,332	7,500	(6,168)
County Fire Contribution	68,819	82,538	65,000	17,538
Local Sales Tax	2,379,598	2,518,205	2,200,000	318,205
Cemetery Sales and Services	42,700	50,300	35,000	15,300
Lakes, Boating and Camping	106,538	112,533	75,000	37,533
Swimming Pool	31,597	25,551	30,000	(4,449)
COPS FAST Grant	23,774	32,546	30,000	2,546
Animal Control	2,289	1,567	–	1,567
Miscellaneous	2,848	4,978	1,900	3,078
Interest Income	16,095	14,942	4,000	10,942
Transfers from Other Funds	488,300	498,300	498,300	–
Total Cash Receipts	5,102,154	5,667,711	\$ 5,310,840	\$ 356,871

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### GENERAL FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Expenditures:				
Administration	\$ 330,980	\$ 361,071	\$ 1,138,100	\$ 777,029
City Clerk	118,221	121,647	127,825	6,178
Police and Fire	1,844,807	1,817,647	1,845,180	27,533
Community Development	255,017	254,138	259,410	5,272
Public Works	175,411	153,916	208,800	54,884
Court	109,608	107,841	103,050	(4,791)
Parks	235,081	171,038	205,920	34,882
Santa Fe Lake	138,830	159,739	174,600	14,861
Swimming Pool	85,343	75,111	105,150	30,039
Cemetery	67,512	82,514	84,995	2,481
Animal Control	69,841	66,566	71,900	5,334
Other	3,500	3,500	3,500	–
Transfers to Other Funds	2,018,634	2,089,977	1,760,000	(329,977)
Total Expenditures	5,452,785	5,464,705	\$ 6,088,430	\$ 623,725
Cash Receipts Over (Under) Expenditures	(350,631)	203,006		
Unencumbered Cash, Beginning	1,140,435	789,804	\$ 777,590	\$ 12,214
Unencumbered Cash, Ending	\$ 789,804	\$ 992,810		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### INDUSTRIAL DEVELOPMENT FUND

	Year ended December 31,			
	2016 Actual	2017		Variance favorable (unfavorable)
		Actual	Budget	
Cash Receipts:				
CDBG Loan Repayments	\$       –	\$       –	\$       –	\$       –
Expenditures:				
CDBG Loans	–	–	\$   200,000	\$   200,000
Cash Receipts Over Expenditures	–	–		
Unencumbered Cash, Beginning	<u>438,419</u>	<u>438,419</u>		
Unencumbered Cash, Ending	<u>\$   438,419</u>	<u>\$   438,419</u>		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### LIBRARY EMPLOYEE BENEFITS FUND

	Year ended December 31,			
	2016 Actual	2017		Variance favorable (unfavorable)
		Actual	Budget	
Cash Receipts:				
Property Taxes	\$ 43,247	\$ 70,574	\$ 74,250	\$ (3,676)
Delinquent Property Taxes	1,083	1,564	1,000	564
Motor Vehicle Taxes	6,864	7,677	6,550	1,127
Total Cash Receipts	51,194	79,815	\$ 81,800	\$ (1,985)
Expenditures:				
Appropriations	51,194	79,815	\$ 81,800	\$ 1,985
Cash Receipts Over Expenditures	—	—		
Unencumbered Cash, Beginning	2,028	2,028	\$ —	\$ 2,028
Unencumbered Cash, Ending	\$ 2,028	\$ 2,028		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### LIBRARY FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Property Taxes	\$ 224,079	\$ 224,876	\$ 236,600	\$ (11,724)
Delinquent Property Taxes	6,532	7,740	1,000	6,740
Motor Vehicle Taxes	38,602	39,923	35,900	4,023
Total Cash Receipts	269,213	272,539	<u>\$ 273,500</u>	<u>\$ (961)</u>
Expenditures:				
Appropriations	269,213	272,539	<u>\$ 273,500</u>	<u>\$ 961</u>
Cash Receipts Over Expenditures	–	–		
Unencumbered Cash, Beginning	<u>2,555</u>	<u>2,555</u>	<u>\$ –</u>	<u>\$ 2,555</u>
Unencumbered Cash, Ending	<u>\$ 2,555</u>	<u>\$ 2,555</u>		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### CEMETERY ENDOWMENT FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Endowment	\$ 9,450	\$ 10,200	\$ 8,000	\$ 2,200
Interest Income	223	516	—	516
Total Cash Receipts	9,673	10,716	\$ 8,000	\$ 2,716
Expenditures:				
Contractual Services	—	—	\$ 1,000	\$ 1,000
Capital Outlay	37,138	—	—	—
Total Expenditures	37,138	—	\$ 1,000	\$ 1,000
Cash Receipts Over (Under) Expenditures	(27,465)	10,716		
Unencumbered Cash, Beginning	106,183	78,718		
Unencumbered Cash, Ending	\$ 78,718	\$ 89,434		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### EMPLOYEE BENEFITS FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Property Taxes	\$ 821,705	\$ 891,907	\$ 938,520	\$ (46,613)
Delinquent Property Taxes	22,997	28,073	21,000	7,073
Motor Vehicle Taxes	131,303	146,060	137,000	9,060
Dividend Income	3,500	4,500	4,500	–
Grants	15,793	21,162	21,000	162
Interest Income	–	86,450	15,000	71,450
Transfers from Other Funds	74,700	100,000	100,000	–
Total Cash Receipts	<u>1,069,998</u>	<u>1,278,152</u>	<u>\$ 1,237,020</u>	<u>\$ 41,132</u>
Expenditures:				
Employee Benefits Paid	1,191,617	1,320,805	\$ 1,317,650	\$ (3,155)
Adjustments for Qualifying Budget Credits	<u>–</u>	<u>–</u>	<u>5,000</u>	<u>5,000</u>
Total Expenditures	<u>1,191,617</u>	<u>1,320,805</u>	<u>\$ 1,322,650</u>	<u>\$ 1,845</u>
Expenditures Over Cash Receipts	(121,619)	(42,653)		
Unencumbered Cash, Beginning	<u>202,652</u>	<u>81,033</u>	<u>\$ 80,630</u>	<u>\$ 403</u>
Unencumbered Cash, Ending	<u>\$ 81,033</u>	<u>\$ 38,380</u>		



# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### SPECIAL CITY - COUNTY HIGHWAY FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Special Gasoline Tax	\$ 246,010	\$ 248,233	\$ 230,000	\$ 18,233
Gasoline Tax - County	42,657	38,491	40,000	(1,509)
Interest Income	3,458	7,500	–	7,500
Sale of Property	10,233	6,811	–	6,811
Reimbursed Expenditures	7,817	5,459	35,000	(29,541)
Total Cash Receipts	310,175	306,494	\$ 305,000	\$ 1,494
Expenditures:				
Personnel Services	127,615	170,092	\$ 215,475	\$ 45,383
Contractual Services	36,874	40,550	52,600	12,050
Commodities	52,951	49,323	106,950	57,627
Capital Outlay	33,004	–	1,000	1,000
Transfers to Other Funds	50,000	–	–	–
Total Expenditures	300,444	259,965	\$ 376,025	\$ 116,060
Cash Receipts Over Expenditures	9,731	46,529		
Unencumbered Cash, Beginning	352,762	362,493		
Unencumbered Cash, Ending	\$ 362,493	\$ 409,022		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### SPECIAL ALCOHOL FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Liquor Tax	\$ 13,489	\$ 19,251	\$ 12,000	\$ 7,251
Expenditures:				
Contractual Services	2,395	1,479	\$ 4,000	\$ 2,521
Other Commodities	15,700	22,200	20,000	(2,200)
Total Expenditures	18,095	23,679	\$ 24,000	\$ 321
Expenditures Over Cash Receipts	(4,606)	(4,428)		
Unencumbered Cash, Beginning	68,416	63,810		
Unencumbered Cash, Ending	\$ 63,810	\$ 59,382		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### CONVENTION AND VISITORS BUREAU FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	2017 Actual	Budget	
Cash Receipts:				
Guest Tax	11,749	9,740	11,500	(1,760)
Building Rent	–	5,205	2,500	2,705
Total Cash Receipts	11,749	14,945	\$ 14,000	\$ 945
Expenditures:				
Contractual Services	4,855	5,461	\$ 11,500	\$ 6,039
Commodities	–	40	1,100	1,060
Capital Outlay	10,133	6,506	7,000	494
Total Expenditures	14,988	12,007	\$ 19,600	\$ 7,593
Cash Receipts Over (Under) Expenditures	(3,239)	2,938		
Unencumbered Cash, Beginning	49,927	46,688		
Unencumbered Cash, Ending	\$ 46,688	\$ 49,626		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### EMERGENCY COMMUNICATIONS FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
911 Wireless	\$ —	\$ —	\$ —	\$ —
Expenditures:				
Contractual Services	—	—	\$ —	\$ —
Capital Outlay	48,667	—	3,000	3,000
Total Expenditures	48,667	—	\$ 3,000	\$ 3,000
Expenditures Over Cash Receipts	(48,667)	—		
Unencumbered Cash, Beginning	127,637	78,970		
Unencumbered Cash, Ending	\$ 78,970	\$ 78,970		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### EMERGENCY COMMUNICATIONS 2012 FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	2017 Actual	Budget	
Cash Receipts:				
E-911	\$ 38,760	\$ 34,340	\$ 35,000	\$ (660)
Expenditures:				
Contractual Services	33,520	27,691	\$ 69,200	\$ 41,509
Commodities	26,480	–	–	–
Capital Outlay	–	8,701	–	(8,701)
Total Expenditures	60,000	36,392	\$ 69,200	\$ 32,808
Expenditures Over Cash Receipts	(21,240)	(2,052)		
Unencumbered Cash, Beginning	120,640	99,400		
Unencumbered Cash, Ending	\$ 99,400	\$ 97,348		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### SPECIAL PARK FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Liquor Tax	\$ 13,489	\$ 19,251	\$ 12,000	\$ 7,251
Donations	50	–	–	–
Fishing Permits	–	12,430	7,500	–
Grants	727	–	–	–
Dividends	–	5,000	5,000	–
Interest	20,000	8,450	100	8,350
Building Rent	170	215	2,000	(1,785)
Reimbursed Expenditures	–	–	1,000	(1,000)
Transfers from Other Funds	20,000	15,000	15,000	–
Total Cash Receipts	<u>54,436</u>	<u>60,346</u>	<u>\$ 42,600</u>	<u>\$ 12,816</u>
Expenditures:				
Contractual Services	7,226	2,111	\$ 2,500	\$ 389
Commodities	10,889	5,654	12,000	6,346
Capital Outlay	33,344	33,168	33,000	(168)
Total Expenditures	<u>51,459</u>	<u>40,933</u>	<u>\$ 47,500</u>	<u>\$ 6,567</u>
Cash Receipts Over Expenditures	2,977	19,413		
Unencumbered Cash, Beginning	<u>111,178</u>	<u>114,155</u>		
Unencumbered Cash, Ending	<u>\$ 114,155</u>	<u>\$ 133,568</u>		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### STREET SALES TAX FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Temporary Note Proceeds	\$ —	\$ 1,423,637
Transfers from Other Funds	594,899	629,680
	<u>594,899</u>	<u>629,680</u>
Total Cash Receipts	<u>594,899</u>	<u>2,053,317</u>
Expenditures:		
Cost of Issuance	—	29,543
Engineering Fees	11,326	128,023
Construction	80,722	26,600
Street Maintenance	—	1,324
Transfers to Other Funds	250,000	400,000
	<u>342,048</u>	<u>585,490</u>
Total Expenditures	<u>342,048</u>	<u>585,490</u>
Cash Receipts Over Expenditures	252,851	1,467,827
Unencumbered Cash, Beginning	<u>480,271</u>	<u>733,122</u>
Unencumbered Cash, Ending	<u>\$ 733,122</u>	<u>\$ 2,200,949</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****WATER SALES TAX FUND**

	Year ended December 31,	
	<u>2016</u>	<u>2017</u>
Cash Receipts:		
Transfers from Other Funds	\$ 1,070,819	\$ 1,133,425
Expenditures:		
Transfers to Other Funds	<u>1,000,000</u>	<u>500,000</u>
Cash Receipts Over Expenditures	70,819	633,425
Unencumbered Cash, Beginning	<u>2,001,546</u>	<u>2,072,365</u>
Unencumbered Cash, Ending	<u><u>\$ 2,072,365</u></u>	<u><u>\$ 2,705,790</u></u>



**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****CAPITAL IMPROVEMENTS FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ 569,960	\$ 575,694
Expenditures:		
Capital Outlay	40,000	18,565
Transfers to Other Funds	607,000	493,000
Total Expenditures	647,000	511,565
Cash Receipts Over (Under) Expenditures	(77,040)	64,129
Unencumbered Cash, Beginning	343,843	266,803
Unencumbered Cash, Ending	\$ 266,803	\$ 330,932

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****EMPLOYEE INSURANCE FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Flex Plan	\$ 41,218	\$ 52,467
Expenditures:		
Health Insurance	41,638	48,363
Health Insurance Administration Fee	1,733	1,807
Total Expenditures	43,371	50,170
Cash Receipts Over (Under) Expenditures	(2,153)	2,297
Unencumbered Cash, Beginning	10,642	8,489
Unencumbered Cash, Ending	\$ 8,489	\$ 10,786

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****HEALTH INSURANCE RESERVE FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Employee Premiums	\$ 66,525	\$ 80,275
Employer Premiums	903,920	1,054,895
Total Cash Receipts	970,445	1,135,170
Expenditures:		
Health Insurance	958,397	965,759
Cash Receipts Over Expenditures	12,048	169,411
Unencumbered Cash, Beginning	148,411	160,459
Unencumbered Cash, Ending	<u>\$ 160,459</u>	<u>\$ 329,870</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****DRUG REIMBURSEMENT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts	\$ —	\$ —
Expenditures:		
Transfers to Other Funds	—	—
Cash Receipts Over Expenditures	—	—
Unencumbered Cash, Beginning	1,533	1,533
Unencumbered Cash, Ending	<u>\$ 1,533</u>	<u>\$ 1,533</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****AIRPORT FUEL BRANDING FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Reimbursed Expenditures	\$           —	\$           —
Expenditures:		
Interfund Transfer	—	1,230
Cash Receipts Over Expenditures	—	(1,230)
Unencumbered Cash, Beginning	1,230	1,230
Unencumbered Cash, Ending	<u>\$       1,230</u>	<u>\$           —</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****STATE SEIZURE FUND**

	Year ended December 31,	
	<u>2016</u>	<u>2017</u>
Cash Receipts:		
Donations	\$       —	\$       —
Expenditures:		
Contractual Services	<u>         —</u>	<u>         —</u>
Cash Receipts Over Expenditures	—	—
Unencumbered Cash, Beginning	<u>7,308</u>	<u>7,308</u>
Unencumbered Cash, Ending	<u><u>\$     7,308</u></u>	<u><u>\$     7,308</u></u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****E-COMM / AUGUSTA PROGRESS INC. LOAN**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Loan Payments	\$ 6,603	\$ 7,043
Expenditures:		
Loan Payment Distribution	7,144	7,043
Expenditures Over Cash Receipts	(541)	-
Unencumbered Cash, Beginning	846	305
Unencumbered Cash, Ending	<u>\$ 305</u>	<u>\$ 305</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****ECONOMIC DEVELOPMENT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ 40,000	\$ —
Expenditures:		
Professional Services	168	50,410
Capital Outlay	—	9,569
Total Expenditures	168	59,979
Cash Receipts Over (Under) Expenditures	39,832	(59,979)
Unencumbered Cash, Beginning	20,147	59,979
Unencumbered Cash, Ending	\$ 59,979	\$ —



**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****SANTA FE LAKE CAPITAL IMPROVEMENT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$           —	\$           —
Expenditures:		
Capital Outlay	<u>18,587</u>	<u>—</u>
Expenditures Over Cash Receipts	(18,587)	—
Unencumbered Cash, Beginning	<u>24,849</u>	<u>6,262</u>
Unencumbered Cash, Ending	<u><u>\$       6,262</u></u>	<u><u>\$       6,262</u></u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### BOND AND INTEREST FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Property Taxes	\$ 78,233	\$ 232,229	\$ 244,400	\$ (12,171)
Delinquent Taxes	6,854	5,839	4,000	1,839
Motor Vehicle Taxes	49,235	15,095	13,050	2,045
Special Assessments	493,475	399,848	393,000	6,848
Transfers from Other Funds	209,200	50,000	50,000	–
Total Cash Receipts	836,997	703,011	<u>\$ 704,450</u>	<u>\$ (1,439)</u>
Expenditures:				
Debt Service	831,138	739,005	<u>\$ 739,050</u>	<u>\$ 45</u>
Cash Receipts Over (Under) Expenditures	5,859	(35,994)		
Unencumbered Cash, Beginning	44,880	50,739	<u>\$ 34,600</u>	<u>\$ 16,139</u>
Unencumbered Cash, Ending	<u>\$ 50,739</u>	<u>\$ 14,745</u>		

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****DAM SPILLWAY**

	Year ended December 31,	
	<u>2016</u>	<u>2017</u>
Cash Receipts:		
Bond Proceeds	\$           —	\$           —
Expenditures:		
Contractual Services	<u>5,190</u>	<u>7,500</u>
Expenditures Over Cash Receipts	(5,190)	(7,500)
Unencumbered Cash, Beginning	<u>100,381</u>	<u>95,191</u>
Unencumbered Cash, Ending	<u>\$    95,191</u>	<u>\$    87,691</u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

#### DEPOT

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Grants	\$ 488,221	\$ 82,265
Transfers from Other Funds	17,456	—
Total Cash Receipts	<u>505,677</u>	<u>82,265</u>
Expenditures:		
Contractual Services	22,482	998
Construction	—	—
Total Expenditures	<u>22,482</u>	<u>998</u>
Cash Receipts Over Expenditures	483,195	81,267
Unencumbered Cash, Beginning	<u>(564,462)</u>	<u>(81,267)</u>
Unencumbered Cash (deficit), Ending	<u>\$ (81,267) *</u>	<u>\$ —</u>

\* Per K.S.A. 12-1664, the limits of indebtedness may be exceeded by up to 100% of the accrued revenue for intergovernmental grants.

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****MARSH DONATIONS – ADOPS**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Donations	\$           –	\$           –
Expenditures:		
Contractual Services	–	2,413
Expenditures Over Cash Receipts	–	(2,413)
Unencumbered Cash, Beginning	4,875	4,875
Unencumbered Cash, Ending	<u>\$       4,875</u>	<u>\$       2,462</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****PUBLIC WORKS BUILDING PROJECT**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ 150,000	\$ 5,000
Expenditures:		
Transfers to Other Funds	—	398,695
Capital Outlay	8,748	32,406
Total Expenditures	8,748	431,101
Cash Receipts Over (Under) Expenditures	141,252	(426,101)
Unencumbered Cash, Beginning	284,849	426,101
Unencumbered Cash, Ending	\$ 426,101	\$ —

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****SOUTH OHIO STREET**

	Year ended December 31,	
	2016	2107
Cash Receipts:		
Transfers from Other Funds	\$ 872,000	\$ 478,250
Interest Income	—	—
Total Cash Receipts	872,000	478,250
Expenditures:		
Capital Outlay	76,370	1,895,101
Cash Receipts Over (Under) Expenditures	795,630	(1,416,851)
Unencumbered Cash, Beginning	674,451	1,470,081
Cancellation of Prior Year Encumbrances	—	24,569
Unencumbered Cash, Ending	\$ 1,470,081	\$ 77,799

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****CORP LEVEE FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Bond Proceeds	\$           —	\$           —
Expenditures:		
Capital Outlay	100,175	4,265
Transfers to Other Funds	209,200	50,000
Total Expenditures	309,375	54,265
Expenditures Over Cash Receipts	(309,375)	(54,265)
Unencumbered Cash, Beginning	473,498	164,123
Unencumbered Cash, Ending	\$   164,123	\$   109,858



# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### KLINK 2014 / 2015 FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$           —	\$           —
Expenditures:		
Capital Outlay	<u>433,343</u>	<u>2,145</u>
Expenditures Over Cash Receipts	(433,343)	(2,145)
Unencumbered Cash, Beginning	95,390	(337,953)
Cancellation of Prior Year Encumbrances	<u>—</u>	<u>51,862</u>
Unencumbered Cash, Ending	<u>\$ (337,953)</u>	<u>\$ (288,236) *</u>

\* Per K.S.A. 12-1664, the limits of indebtedness may be exceeded by up to 100% of the accrued revenue for intergovernmental grants.

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****AIRPORT IMPROVEMENT PROJECT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ 50,000	\$ —
Grants	126,798	30,031
Total Cash Receipts	176,798	30,031
Expenditures:		
Capital Outlay	243,945	—
Cash Receipts Over (Under) Expenditures	(67,147)	30,031
Unencumbered Cash, Beginning	27,255	(39,892)
Cancellation of Prior Year Encumbrances	—	11,029
Unencumbered Cash, Ending	\$ (39,892) *	\$ 1,168

\* Per K.S.A. 12-1664, the limits of indebtedness may be exceeded by up to 100% of the accrued revenue for intergovernmental grants.

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****SALES TAX WATERLINE IMPROVEMENTS FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Bond Proceeds	\$           —	\$           —
Expenditures:		
Capital Outlay	<u>13,161</u>	<u>—</u>
Expenditures Over Cash Receipts	(13,161)	—
Unencumbered Cash, Beginning	<u>3,591,173</u>	<u>3,578,012</u>
Unencumbered Cash, Ending	<u><u>\$ 3,578,012</u></u>	<u><u>\$ 3,578,012</u></u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### LIONS CLUB PROJECT FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ 2,500	\$ —
Expenditures:		
Contractual Services	—	4,004
Cash Receipts Over (Under) Expenditures	2,500	(4,004)
Unencumbered Cash, Beginning	2,500	5,000
Unencumbered Cash, Ending	<u>\$ 5,000</u>	<u>\$ 996</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****7th STREET GEOMETRIC PROJECT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$           —	\$           —
Expenditures:		
Capital Outlay	<u>50,628</u>	<u>—</u>
Cash Receipts Over (Under) Expenditures	(50,628)	—
Unencumbered Cash, Beginning	<u>145,135</u>	<u>94,507</u>
Unencumbered Cash, Ending	<u>\$    94,507</u>	<u>\$    94,507</u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### AIRPORT RUNWAY SEALING PROJECT FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ —	\$ 8,500
Grants	—	76,500
	<u>—</u>	<u>85,000</u>
Total Cash Receipts	—	85,000
Expenditures:		
Capital Outlay	—	85,000
	<u>—</u>	<u>85,000</u>
Expenditures Over Cash Receipts	—	—
Unencumbered Cash (deficit), Beginning	—	—
	<u>—</u>	<u>—</u>
Unencumbered Cash (deficit), Ending	\$ —	\$ —

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****COMPREHENSIVE PLAN PROJECT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ —	\$ —
Expenditures:		
Contractual Services	—	100,000
Cash Receipts Over (Under) Expenditures	—	(100,000)
Unencumbered Cash, Beginning	100,000	100,000
Unencumbered Cash, Ending	<u>\$ 100,000</u>	<u>\$ —</u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### GIS MAPPING PROJECT FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ —	\$ —
Expenditures:		
Contractual Services	—	77,435
Cash Receipts Over (Under) Expenditures	—	(77,435)
Unencumbered Cash, Beginning	77,435	77,435
Unencumbered Cash, Ending	<u>\$ 77,435</u>	<u>\$ —</u>



**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****ENTRANCE SIGN PROJECT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$           —	\$           —
Expenditures:		
Capital Outlay	—	—
Cash Receipts Over Expenditures	—	—
Unencumbered Cash, Beginning	20,000	20,000
Unencumbered Cash, Ending	<u>\$    20,000</u>	<u>\$    20,000</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****DISC GOLF PROJECT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Donations	\$ 3,600	\$ 645
Expenditures:		
Capital Outlay	4,037	—
Cash Receipts Over (Under) Expenditures	(437)	645
Unencumbered Cash, Beginning	437	—
Unencumbered Cash, Ending	\$ —	\$ 645

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****GAVIN PARK REMODEL PROJECT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$           —	\$           —
Expenditures:		
Capital Outlay	<u>2,510</u>	<u>—</u>
Cash Receipts Over (Under) Expenditures	(2,510)	—
Unencumbered Cash, Beginning	<u>38,500</u>	<u>35,990</u>
Unencumbered Cash, Ending	<u><u>\$   35,990</u></u>	<u><u>\$   35,990</u></u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### PRIDE AND PROGRESS FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Bond Proceeds	\$ 4,305,000	\$ -
Bond Premium	140,515	-
Transfers from Other Funds	135,000	901,264
Miscellaneous	11,000	48,864
Total Cash Receipts	4,591,515	950,128
Expenditures:		
Cost of Issuance	77,932	-
Capital Outlay	866,816	932,456
Principal	-	390,000
Interest	-	89,448
Underwriter's Discount	33,945	-
Total Expenditures	978,693	1,411,904
Cash Receipts Over (Under) Expenditures	3,612,822	(461,776)
Unencumbered Cash, Beginning	-	3,612,822
Unencumbered Cash, Ending	\$ 3,612,822	\$ 3,151,046

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### SEWER CDBG PROJECT FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfer from Other Funds	\$ —	\$ —
Expenditures:		
Capital Outlay	—	1,563,638
Expenditures Over Cash Receipts	—	(1,563,638)
Unencumbered Cash, Beginning	—	—
Unencumbered Cash, Ending	<u>\$ —</u>	<u>\$ (1,563,638) *</u>

\* Per K.S.A. 12-1664, the limits of indebtedness may be exceeded  
by up to 100% of the accrued revenue for intergovernmental grants.

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****WEBSITE DESIGN PROJECT FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfer from Other Funds	\$       —	\$     20,000
Expenditures:		
Capital Outlay	—	—
Cash Receipts Over Expenditures	—	20,000
Unencumbered Cash, Beginning	—	—
Unencumbered Cash, Ending	<u>\$       —</u>	<u>\$     20,000</u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### ELECTRIC UTILITY FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Sales and Fees	\$ 7,298,609	\$ 7,194,713	\$ 7,326,000	\$ (131,287)
Refunds and Miscellaneous	146,100	174,141	104,550	69,591
Electric Fuel Adjustment	1,564,947	1,911,346	1,650,000	261,346
Total Cash Receipts	9,009,656	9,280,200	\$ 9,080,550	\$ 199,650
Expenditures:				
Personnel Services	1,172,042	1,171,867	\$ 1,340,900	\$ 169,033
Contractual Services	6,153,554	6,100,982	6,632,300	531,318
Commodities	220,936	282,278	284,150	1,872
Capital Outlay	378,982	15,801	15,000	(801)
Transfers to Other Funds	1,615,000	1,413,300	1,413,300	—
Total Expenditures	9,540,514	8,984,228	\$ 9,685,650	\$ 701,422
Cash Receipts Over (Under) Expenditures	(530,858)	295,972		
Unencumbered Cash, Beginning	2,355,752	1,824,894		
Unencumbered Cash, Ending	\$ 1,824,894	\$ 2,120,866		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### WATER UTILITY FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Water Sales	\$ 1,900,905	\$ 1,900,486	\$ 1,942,200	\$ (41,714)
Installation Fees	4,913	8,500	6,500	2,000
Reimbursed Expenditures	—	1,595	2,000	(405)
Dividends	27,000	19,638	10,000	9,638
Miscellaneous	5,232	2,603	2,000	603
Total Cash Receipts	<u>1,938,050</u>	<u>1,932,822</u>	<u>\$ 1,962,700</u>	<u>\$ (29,878)</u>
Expenditures:				
Personnel Services	474,315	464,399	\$ 535,325	\$ 70,926
Contractual Services	596,647	616,896	610,300	(6,596)
Commodities	235,938	203,151	275,200	72,049
Capital Outlay	106,270	122,630	231,000	108,370
Transfers to Other Funds	800,000	578,250	500,000	(78,250)
Total Expenditures	<u>2,213,170</u>	<u>1,985,326</u>	<u>\$ 2,151,825</u>	<u>\$ 166,499</u>
Expenditures Over Cash Receipts	(275,120)	(52,504)		
Unencumbered Cash, Beginning	<u>806,973</u>	<u>531,853</u>		
Unencumbered Cash, Ending	<u>\$ 531,853</u>	<u>\$ 479,349</u>		



# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### REFUSE FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	Actual	Budget	
Cash Receipts:				
Service Fees	\$ 626,606	\$ 633,295	\$ 630,000	\$ 3,295
Dumpster Rental	187,344	190,070	180,000	10,070
Refuse Trash Bags	1,465	1,449	2,000	(551)
Reimbursed Expenditures	817	3,799	2,000	1,799
Commercial Compost Payment	600	768	200	568
Sale of Scrap	53,975	33,239	6,500	26,739
Sales Tax	—	—	100	(100)
Total Cash Receipts	<u>870,807</u>	<u>862,620</u>	<u>\$ 820,800</u>	<u>\$ 41,820</u>
Expenditures:				
Personnel Services	421,246	372,993	\$ 464,850	\$ 91,857
Contractual Services	183,144	200,278	179,800	(20,478)
Commodities	59,693	65,046	86,200	21,154
Capital Outlay	55,281	59,128	67,000	7,872
Transfers to Other Funds	<u>17,900</u>	<u>134,000</u>	<u>134,000</u>	<u>—</u>
Total Expenditures	<u>737,264</u>	<u>831,445</u>	<u>\$ 931,850</u>	<u>\$ 100,405</u>
Cash Receipts Over Expenditures	133,543	31,175		
Unencumbered Cash, Beginning	<u>374,664</u>	<u>508,207</u>		
Unencumbered Cash, Ending	<u>\$ 508,207</u>	<u>\$ 539,382</u>		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### WASTEWATER TREATMENT FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	2017 Actual	Budget	
Cash Receipts:				
Service Fees	\$ 547,114	\$ 554,671	\$ 550,500	\$ 4,171
Reimbursed Expenditures	–	1,699	–	1,699
Interest	1,000	1,000	1,000	–
Dividends	–	10,000	–	10,000
Miscellaneous	6,514	4,085	100	3,985
Total Cash Receipts	554,628	571,455	\$ 551,600	\$ 19,855
Expenditures:				
Personnel Services	308,603	312,190	\$ 339,050	\$ 26,860
Contractual Services	96,930	125,422	144,050	18,628
Commodities	76,837	65,102	98,900	33,798
Capital Outlay	15,944	64,985	65,000	15
Transfers to Other Funds	150,000	–	–	–
Total Expenditures	648,314	567,699	\$ 647,000	\$ 79,301
Cash Receipts Over (Under) Expenditures	(93,686)	3,756		
Unencumbered Cash, Beginning	421,187	327,501		
Unencumbered Cash, Ending	\$ 327,501	\$ 331,257		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### WASTEWATER TREATMENT PLANT FUND

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	2017 Actual	2017 Budget	
Cash Receipts:				
Service Fees	\$ 761,897	\$ 760,082	\$ 760,000	\$ 82
Dividends	—	—	—	—
Total Cash Receipts	<u>761,897</u>	<u>760,082</u>	<u>\$ 760,000</u>	<u>\$ 82</u>
Expenditures:				
Contractual Services	143,725	78,962	\$ 60,000	\$ (18,962)
Commodities	—	—	—	—
Capital Outlay	60,985	57,723	52,900	(4,823)
Debt Service	590,500	589,900	890,000	300,100
Transfers to Other Funds	—	50,000	—	(50,000)
Total Expenditures	<u>795,210</u>	<u>776,585</u>	<u>\$ 1,002,900</u>	<u>\$ 226,315</u>
Expenditures Over Cash Receipts	(33,313)	(16,503)		
Unencumbered Cash, Beginning	<u>710,097</u>	<u>676,784</u>		
Unencumbered Cash, Ending	<u>\$ 676,784</u>	<u>\$ 660,281</u>		

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### AIRPORT

	Year ended December 31,			Variance favorable (unfavorable)
	2016 Actual	2017 Actual	2017 Budget	
Cash Receipts:				
Fuel Sales	\$ 253,871	\$ 194,917	\$ 279,000	\$ (84,083)
Rental Fees	214,694	199,867	264,850	(64,983)
Dividends	5,000	–	5,000	(5,000)
Miscellaneous	22,235	5,037	1,850	3,187
Sale of Property	–	325,000	–	325,000
Transfers from Other Funds	75,000	56,230	55,000	1,230
Total Cash Receipts	570,800	781,051	\$ 605,700	\$ 175,351
Expenditures:				
Personnel Services	190,349	150,932	\$ 206,075	\$ 55,143
Contractual Services	133,149	99,562	105,800	6,238
Commodities	224,062	138,377	257,500	119,123
Capital Outlay	5,641	10,256	14,000	3,744
Transfers to Other Funds	–	8,500	–	(8,500)
Total Expenditures	553,201	407,627	\$ 583,375	\$ 175,748
Cash Receipts Over Expenditures	17,599	373,424		
Unencumbered Cash, Beginning	–	17,599		
Unencumbered Cash, Ending	\$ 17,599	\$ 391,023		

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****ELECTRIC PRINCIPAL AND INTEREST FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Interest	\$ 203	\$ 456
Transfers from Other Funds	480,000	490,000
Total Cash Receipts	480,203	490,456
Expenditures:		
Principal	445,000	455,000
Interest and Commissions	86,894	73,544
Total Expenditures	531,894	528,544
Expenditures Over Cash Receipts	(51,691)	(38,088)
Unencumbered Cash, Beginning	269,625	217,934
Unencumbered Cash, Ending	\$ 217,934	\$ 179,846

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****ELECTRIC RESERVE FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers From Other Funds	\$ 200,000	\$ —
Expenditures:		
Capital Outlay	13,521	139,983
Cash Receipts Over (Under) Expenditures	186,479	(139,983)
Unencumbered Cash, Beginning	1,869,601	2,056,080
Unencumbered Cash, Ending	<u>\$ 2,056,080</u>	<u>\$ 1,916,097</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****WATER BONDS RESERVE FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts	\$ —	\$ —
Expenditures:		
Transfers to Other Funds	—	—
Cash Receipts Over Expenditures	—	—
Unencumbered Cash, Beginning	461,000	461,000
Unencumbered Cash, Ending	\$ 461,000	\$ 461,000

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures

### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### WATER BONDS PRINCIPAL AND INTEREST FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Interest	\$ 1,421	\$ 1,500
Transfers from Other Funds	1,500,000	1,000,000
Total Cash Receipts	1,501,421	1,001,500
Expenditures:		
Principal	710,000	590,000
Interest	445,121	361,188
Total Expenditures	1,155,121	951,188
Cash Receipts Over Expenditures	346,300	50,312
Unencumbered Cash, Beginning	218,938	565,238
Unencumbered Cash, Ending	\$ 565,238	\$ 615,550



**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****WATER REVENUE BOND DEPRECIATION AND REPLACEMENT RESERVE FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers From Other Funds	\$       —	\$       —
Expenditures:		
Capital Outlay	—	—
Cash Receipts Over Expenditures	—	—
Unencumbered Cash, Beginning	25,000	25,000
Unencumbered Cash, Ending	<u>\$   25,000</u>	<u>\$   25,000</u>

**CITY OF AUGUSTA, KANSAS****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended December 31, 2017****(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)****WASTEWATER RESERVE FUND**

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers From Other Funds	\$ 150,000	\$ 50,000
Expenditures:		
Capital Outlay	—	129,081
Cash Receipts Over (Under) Expenditures	150,000	(79,081)
Unencumbered Cash, Beginning	357,973	507,973
Unencumbered Cash, Ending	<u>\$ 507,973</u>	<u>\$ 428,892</u>

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

### SANITATION BOND AND INTEREST FUND

	Year ended December 31,	
	2016	2017
Cash Receipts:		
Transfers from Other Funds	\$ 17,900	\$ 129,000
Miscellaneous	1,774	—
Total Cash Receipts	19,674	129,000
Expenditures:		
Principal	—	105,000
Interest	29,133	22,800
Total Expenditures	29,133	127,800
Cash Receipts Over (Under) Expenditures	(9,459)	1,200
Unencumbered Cash, Beginning	11,306	1,847
Unencumbered Cash, Ending	\$ 1,847	\$ 3,047

# CITY OF AUGUSTA, KANSAS

## Schedule of Receipts and Disbursement Regulatory Basis For the Year Ended December 31, 2017

### AGENCY FUNDS

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 23,499	\$ 292,003	\$ 293,614	\$ 21,888
CID Guest Tax	—	27,334	—	27,334
Donations Fund	158	174	158	174
Payroll Clearing	—	2,368,300	2,282,751	85,549
Mausoleum Fund	3,408	5	—	3,413
Totals	<u>\$ 27,065</u>	<u>\$ 2,687,816</u>	<u>\$ 2,576,523</u>	<u>\$ 138,358</u>